

but only related by marriage, he or she is a "stranger in blood/'

Legacy duty is payable as at the actual date the legacy is paid, and interest is chargeable upon non-payment of the duty calculated from the date the legacy was paid.

Succession duty is similar in some respects to legacy duty. In fact it is specially provided that *no* person paying legacy duty in respect of any property shall also be charged with succession duty in respect of the same gift.

The duty is payable (with some exceptions) upon every "succession" to property. A "succession" is a beneficial acquisition of real (including in this instance leaseholds) and personal property by any person upon the death of any person by reason of any disposition or devolution by law.

The person entitled to the succession is called a "successor," and the person from whom the interest of the successor is derived is called the "predecessor."

Succession duty is not paid—

1. Where the whole succession derived from the predecessor and passing upon any death to any person or persons does not amount to £100.
2. Where the property, real and personal, on which estate duty is payable on the death of deceased (exclusive of property settled otherwise than by deceased's will), does not exceed

£1,000 net
value and estate duty has been paid on
the affidavit
for Inland Revenue.

Where the value of an interest
attracting suc-
cession duty is only just above the
£1,000, the
legacy duty must be only such as
would leave
£1,000 remaining after deducting the
duty.